

18 - DEPARTMENT OF FINANCE AND ADMINISTRATION

125 Bureau of Taxation

Chapter 205 Certification of Assessors

Summary: Certification of property tax assessors in the State of Maine is the responsibility of the State Tax Assessor. These rules govern the nature and content of the certification examinations as well as the enforcement of the continuing education requirements required by statute.

.01 Certification of Assessors

Title 36, MRSA, Chapter 102, subchapter II provides the statutory guidance for the Bureau of Taxation to establish and maintain an ongoing program for certifying individuals' knowledge of applicable property tax law and techniques of assessing. This program shall be administered by the Property Tax Division of the Bureau of Taxation. The Director of the Property Tax Division shall designate a member of his staff to be Chief of Training and Certification, and this person will have the responsibility to provide supervised administration of all assessor training and certification activities.

A. Levels of Certification

1. Certified Maine Assessor (CMA) is awarded to those individual who successfully complete the certification examination for this level showing that they have the basic knowledge and abilities required to perform the assessing function in all Maine municipalities.
2. Certified Assessment Technician (CAT) is awarded to those individuals who successfully complete the certification examination for this level showing that they have the basic knowledge and abilities required to perform the assessing function on a part-time basis.
3. Certified Maine Assessor (CMA), Inactive/ Retired status shall be granted to those CMA's who provide the Chief of Training & Certification with a written request for such classification. While classified as a Certified Maine Assessor, Inactive/Retired, no assessor shall be employed full time by one or more municipalities or by a primary assessing area; or devote 75 percent or more of his time to assessment administration.

Also while classified as a Certified Maine Assessor, Inactive/Retired, any assessor advertising or offering services based upon their qualifications as a Certified Maine Assessor must properly note their status as 'inactive' or 'Retired'. Any person classified as a Certified Maine assessor,

Inactive/Retired shall be reclassified as a Certified Maine Assessor provided that the person makes the request in writing to the Chief of Training & Certification and provides appropriate documentation of having completed a minimum of thirty-two (32) clock hours of training approved by the Chief of Training & Certification which the person has undertaken subsequent to having been classified as CMA, Inactive/Retired. The provisions of this subsection shall also apply to Certified Assessment Technicians. Revocation provisions outlined in Title 36, M.R.S.A. Section 311 shall also apply to certificate holders on Inactive/Retired status.

B. Certification Examinations-

Both examinations (CMA and CAT) are composed of five (5) parts; a 70% passing score is required on each part for certification as a CMA; an overall average passing score of 70% is required for certification as a CAT. Both examinations have a seven (7) hour time limit.

1. Testing Protocol.

- a. All necessary reference material is provided in the test packet. No other reference materials are allowed. Any observed impropriety (use of unauthorized reference materials, soliciting, obtaining, or sharing information with another candidate; etc.) will be reported by the examination monitor.

If the suspicions of that report are confirmed by a Bureau investigation, the scores shall be considered invalid, constituting a disqualification.

- b. Invalid scores will not be reported, or recorded.
- c. The examination monitor may exercise his privilege to assign seating for any or all candidates. Refusal to comply with seating assignments may be grounds to invalidate scores, constituting disqualification.
- d. The disqualified individual may, within 30 days of the disqualification, request an oral hearing with the Director of the Property Tax Division. The Director shall grant an oral hearing within 30 days of the request and shall provide a decision within 60 days of the oral hearing. The Director's decision will be final. Individuals disqualified for cheating on a certification examination may not retake the examination for at least two (2) years.

2. The Chief of Training & Certification shall report examination results to candidates by first class mail within-thirty (30) days of the examination

date., Information in a-candidate's Training & Certification file may be released only to the candidate.

3. Any review of the examination, beyond the reporting and verification of test-scores, is prohibited.
4. An applicant will not be allowed to take the exam if he or she has failed to pass either certification examination more than once in the six (6) month period preceding the exam date.
5. A candidate who fails to pass a certification examination but, in the process, achieves a high score (80 or more) on one or more exam parts will be allowed to carry the high score(s) for the respective exam part(s) on subsequent attempt(s) for the respective exam part(s) on subsequent attempt(s) of the exam. For the purposes of this provision, any high score will remain in effect for a period of thirteen (13) months from the date it was achieved.

C. Recertification

36 MRSA, section 311, contains provisions applicable to recertification of assessors.

1. The Chief of Training a Certification shall be responsible for final approval of all instructors, courses; seminars, workshops, or teaching assignments for credit towards the annual classroom training requirement for recertification.

In granting approval-for credit, he shall consider programs which further educate the assessor in areas of assessment theory, practice, and administration as well as related fields such as real estate law, accounting, computer sciences, and public relations.

2. Individuals, or course sponsors, must submit a written request for approval to the Chief of Training & Certification at least thirty (30) days prior to the start of the course, seminar, or workshop.
3. Individuals Must satisfactorily complete the course, seminar, workshop, or teaching assignment for credit. Completion shall include attendance, homework, classroom problems, and examinations where required.
4. Recertification shall be required on a calendar year basis.
5. The 16 hours of classroom training shall not be required in the calendar year of initial certification.

6. Individuals failing to obtain the necessary 16 hours of classroom training during any calendar year will be notified in writing by the Chief of Training & Certification no later than January 31 of the next calendar year that their certificate has not been renewed, and shall have that calendar year to fulfill the 32 hours of classroom training for the previous and present calendar years prior to the renewal of their certificate.
7. Certificates will be subject to revocation proceedings for failure to fulfill recertification requirements.
8. Individuals who have fulfilled their current calendar year training requirement may apply additional hours of classroom training' as a credit towards only the following calendar year's training requirement. This option may not be exercised more than once in any 5-year period.

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